



# The Gazette of Meghalaya

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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No. 208

Shillong, Friday, November 20, 2020

29<sup>th</sup> Kartika, 1942 (S. E.)

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## PART-IIA

GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 10<sup>th</sup> November, 2020.

**No.ERTS (T) 65/2017/Pt.II/200.** - In exercise of the powers conferred by sub-section (2) of section 1 of The Meghalaya Goods and Services Tax (Amendment) Act, 2020 (Meghalaya Act No. 5 of 2020), the Government of Meghalaya hereby appoints the 10<sup>th</sup> day of November, 2020, as the date on which the provisions of section 7 of the said Act shall come into force.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.



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## PART-IIA

GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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**NOTIFICATION**

The 10<sup>th</sup> November, 2020.

**No.ERTS (T) 65/2017/Pt.II/202.** - In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 *read* with section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Meghalaya, ERTS Department, No. 74/2020-State Tax, dated the 15<sup>th</sup> October, 2020 and notification of the Government of Meghalaya ERTS Department, No.75/2020-State Tax, dated the 15<sup>th</sup> October, 2020, except as respects things done or omitted to be done before such supersession, the Government, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2021.

**S. A. SYNREM,**  
Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.



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EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

### NOTIFICATION

The 10<sup>th</sup> November, 2020.

**No.ERTS (T) 65/2017/Pt.II/203.** - In exercise of the powers conferred by proviso to sub-section (1) of section 39 read with proviso to sub-section (7) of section 39 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the registered persons, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), having an aggregate turnover of up to five crore rupees in the preceding financial year, and who have opted to furnish a return for every quarter, under sub-rule (1) of rule 61A of the Meghalaya Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules) as the class of persons who shall, subject to the following conditions and restrictions, furnish a return for every quarter from January, 2021 onwards, and pay the tax due every month in accordance with the proviso to sub-section (7) of section 39 of the said Act, namely: —

- (i) the return for the preceding month, as due on the date of exercising such option, has been furnished:
  - (ii) where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the same.
- (2) A registered person whose aggregate turnover crosses five crore rupees during a quarter in a financial year shall not be eligible for furnishing of return on quarterly basis from the first month of the succeeding quarter.
- (3) For the registered person falling in the class specified in column (2) of the Table below, who have furnished the return for the tax period October, 2020 on or before 30<sup>th</sup> November, 2020, it shall be deemed that they have opted under sub-rule (1) of rule 61A of the said rules for the monthly or quarterly furnishing of return as mentioned in column (3) of the said Table:-

Table

Sl. No.	Class of registered person	Deemed Option
(1)	(2)	(3)
1.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished <b>FORM GSTR-1</b> on quarterly basis in the current financial year.	Quarterly return
2.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished <b>FORM GSTR-1</b> on monthly basis in the current financial year.	Monthly return
3.	Registered persons having aggregate turnover more than 1.5 crore rupees and up to 5 crore rupees in the preceding financial year.	Quarterly return

(4) The registered persons referred to in column (2) of the said Table, may change the default option electronically, on the common portal, during the period from the 5th day of December, 2020 to the 31<sup>st</sup> day of January, 2021.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
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EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

### NOTIFICATION

The 10<sup>th</sup> November, 2020.

**No.ERTS (T) 65/2017/Pt. II/204.** - In exercise of the powers conferred by section 148 read with sub-section (7) of section 39 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), (hereinafter referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the registered persons, notified under proviso to sub-section (1) of section 39 of the said Act, who have opted to furnish a return for every quarter or part thereof, as the class of persons who may, in first month or second month or both months of the quarter, follow the special procedure such that the said persons may pay the tax due under proviso to sub-section (7) of section 39 of the said Act, by way of making a deposit of an amount in the electronic cash ledger equivalent to, -

- (i) thirty five per cent, of the tax liability paid by debiting the electronic cash ledger in the return for the preceding quarter where the return is furnished quarterly; or
- (ii) the tax liability paid by debiting the electronic cash ledger in the return for the last month of the immediately preceding quarter where the return is furnished monthly:

Provided that no such amount may be required to be deposited-

- (a) for the first month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability;
- (b) for the second month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter or where there is nil tax liability:

Provided further that registered person shall not be eligible for the said special procedure unless he has furnished the return for a complete tax period preceding such month.

*Explanation* - For the purpose of this notification, the expression "a complete tax period" means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2021.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.



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EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 10<sup>th</sup> November, 2020.

**No.ERTS(T)65/2017/Pt.II/205.** - In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), read with sub-rule (5) of rule 61 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the notification of the Government of Meghalaya, ERTS Department, No. 76/2020-State Tax, dated the 15<sup>th</sup> October, 2020, except as respects things done or omitted to be done before such rescission.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.



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## PART-IIA

GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 10<sup>th</sup> November, 2020.

**No.ERTS(T)65/2017/Pt.II/206.** - In pursuance of section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) and sub-rule (3) of rule 45 of the Meghalaya Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Government, hereby extends the time limit for furnishing the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2020 to September, 2020 till the 30<sup>th</sup> day of November, 2020.

2. This notification shall be deemed to have come into force with effect from the 25<sup>th</sup> day of October, 2020.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
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GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 10<sup>th</sup> November, 2020.

**No.ERTS (T) 65/2017/Pt.II/207.** - In exercise of the powers conferred by sub-rule (4) of rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, ERTS Department, No. 13/2020 - State Tax, dated the 21<sup>st</sup> March, 2020, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 95, dated 4<sup>th</sup> May, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of January, 2021, for the words "five hundred crore rupees", the words "one hundred crore rupees" shall be substituted.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.





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GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 13<sup>th</sup> November, 2020.

### CORRIGENDUM

**No.ERTS (T) 65/2017/Pt.II/197.** - In the notification of the Government of Meghalaya, ERTS Department, No. 82/2020-State Tax, dated the 10<sup>th</sup> November, 2020:

- at footnote, for the words, figures and letters "notification No. 72/2020-State Tax, dated the 30th September, 2020, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 182, dated the 15th October, 2020." *read* "notification No.79/2020-State Tax, dated the 15<sup>th</sup> October, 2020".

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.



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## PART-IIA

GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 1<sup>st</sup> October, 2020.

### CORRIGENDUM

**No.ERTS (T) 65/2017/Pt.II/198.** - In the notification of the Government of Meghalaya, ERTS Department, No. 72/2020-Meghalaya Tax, dated the 30<sup>th</sup> September, 2020, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 182, dated the 15<sup>th</sup> October, 2020, :

- at Para 2 for the words "Quick Reference", *read* "Quick Response";
- at Para 4 for the words "Quick Reference", *read* "Quick Response".

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.



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## PART-IIA

GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 1<sup>st</sup> October, 2020.

**No.ERTS (T) 65/2017/Pt.II/199.** - In exercise of the powers conferred by Section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Meghalaya Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1<sup>st</sup> day of October, 2020 to the 31<sup>st</sup> day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in **FORM GST INV-01** on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.



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## PART-IIA

GOVERNMENT OF MEGHALAYA  
LABOUR DEPARTMENT

### NOTIFICATION

The 16<sup>th</sup> November, 2020.

**No.LBG.75/2012/393.** - In continuation to this Department's Notification No.LBG.75/2012/382, dated 1<sup>st</sup> June, 2020, the Governor of Meghalaya is pleased to revise the Minimum Wages payable to the employees under the 29 Schedule of Employments with effect from **1<sup>st</sup> October, 2020** as follows:-

Sl. No.	Category	Minimum wage + Revised VDA
1.	Unskilled	₹ 300.00 + ₹ 43.00 = ₹ 343.00/-
2.	Semi-skilled	₹ 340.00 + ₹ 49.00 = ₹ 389.00/-
3.	Skilled	₹ 380.00 + ₹ 55.00 = ₹ 435.00/-
4.	Highly-skilled	₹ 420.00 + ₹ 60.00 = ₹ 480.00/-

The Variable Dearness Allowance has been rounded off to the next higher rupee.

This issues with the concurrence of Finance Department *vide* I/D No.F(PR)213/20, dated 3<sup>rd</sup> November, 2020.

**D. P. WAHLANG,**  
Principal Secretary to the Govt. of Meghalaya,  
Labour Department.